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April 11, 2017

Michelle Luera
Economic Development and Analysis Division
Texas Comptroller of Public Accounts
111 E. 17th St.
Austin, TX 78774

Via Email and Federal Express

Re: App 1181 Tahoka ISD – Tahoka Wind, LLC

Dear Michelle:

Enclosed please find Supplement No. 1 to the above-noted Application, which includes Lynn County's Resolution Re-Authorizing the Staked Plains Energy Project Reinvestment Zone and a Resolution adopting updated Guidelines and Criteria.

A CD containing these documents is also enclosed. Please let me know if you require any additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Audie Sciumbato", with a stylized flourish at the end.

Audie Sciumbato, PhD

Encl.
LT9K90DC0DD1R9
cc: David Sewell
Eric Barnett

Via email: dsewell@sbaustinlaw.com
Via email: ebarnett@lincolnclean.com

**RESOLUTION AND ORDER CONFIRMING, RATIFYING, AND REAUTHORIZING
THE DESIGNATION OF THE STAKED PLAINS ENERGY
CENTER PROJECT REINVESTMENT ZONE
IN THE JURISDICTION OF LYNN COUNTY, TEXAS**

STATE OF TEXAS }
 }
COUNTY OF LYNN }

WHEREAS, in its public meeting held on December 12, 2016, the Commissioners Court of Lynn County, Texas (the "County"), designated the Staked Plains Energy Center Project Reinvestment Zone pursuant to the Texas Property Redevelopment and Tax Abatement Act (Chapter 312 of the Texas Tax Code) (the "Act") and the County's then-current Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones (the "Old Guidelines and Criteria"); and,

WHEREAS, after its public meeting on December 12, 2016, the County realized that the Old Guidelines and Criteria were undated and that the County could not confirm that the Old Guidelines and Criteria had not expired under their own terms or under § 312.002(c) of the Act; and,

WHEREAS, the County desires to comply with the technical requirements of the Act in its designation of the Staked Plains Energy Center Project Reinvestment Zone; and,

WHEREAS, in its public meeting held on April 10th, 2017, the County adopted new Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones (the "Current Guidelines and Criteria") to be effective for two years from the date of the meeting;

WHEREAS, at least seven days prior to the date of this hearing, the County published in the newspaper of local circulation notice of this public hearing to consider the confirmation, ratification, and reauthorization of the designation of the real property described in the attached Exhibit A as the Staked Plains Energy Center Project Reinvestment Zone in order to comply with the technical requirements of the Act; and,

WHEREAS, at least seven days prior to the date of this hearing, the County delivered written notice of this public hearing to the presiding officer of the governing body of each taxing unit that includes in its boundaries any of the real property described in the attached Exhibit A; and,

WHEREAS, the County confirms that (a) improvements proposed by Tahoka Wind, LLC are feasible and will be beneficial to the Staked Plains Energy Center Project Reinvestment Zone and (b) the designation of the Staked Plains Energy Center Project Reinvestment Zone will contribute to the retention or expansion of primary employment or will attract major investment in the reinvestment zone that would be beneficial to the real property in the zone; and

WHEREAS, the real property described on Exhibit A meets the criteria established in the Current Guidelines and Criteria for designation as a reinvestment zone; and

WHEREAS, the County desires to waive the requirement that a written application be filed for the designation of the reinvestment zone as permitted by the Current Guidelines and Criteria; and

WHEREAS, all interested members of the public were given an opportunity to make comment at the public hearing;

NOW, THEREFORE, BE IT ORDERED by the Commissioners Court of Lynn County, that:

1. The County hereby waives the requirement that a written application be filed by Tahoka Wind, LLC for the designation of a reinvestment zone under the Current Guidelines and Criteria.
2. The County hereby confirms, ratifies, and reauthorizes its designation of the real property located in Lynn County, Texas, having the legal description in Exhibit A attached to this Order, as a reinvestment zone known as the “Staked Plains Energy Center Project Reinvestment Zone” under the County’s Current Guidelines and Criteria, having determined that (a) the real property described on Exhibit A meets the criteria established in the Current Guidelines and Criteria, (b) the designation of such reinvestment zone will contribute to the retention or expansion of primary employment or will attract major investment in the reinvestment zone that would be beneficial to the real property described on Exhibit A and that will contribute to the economic development of the County.
3. This Resolution and Order is a confirmation, ratification, and reauthorization of the designation of the Staked Plains Energy Center Project Reinvestment Zone originally made by the County on December 12, 2016. This Resolution and Order is not a designation of a new reinvestment zone.
4. The County also hereby confirms, ratifies, and reauthorizes all other actions previously taken by the County with regard to the Staked Plains Energy Center Project Reinvestment Zone prior to the date of this Resolution and Order.

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The foregoing Resolution and Order was lawfully moved by Don Blair,
duly seconded by Larry Durham, and duly adopted by the Lynn
County Commissioner's Court, the 10 day of April 2017.

Abstained
JUDGE MIKE BRADDOCK
County Judge

Matt Woodley
MATT WOODLEY
Commissioner Precinct 1

Don Blair
DON BLAIR
Commissioner Precinct 3

Abstained
JOHN HAWTHORNE
Commissioner Precinct 2

Larry Durham
LARRY DURHAM
Commissioner Precinct 4

ATTEST:

Susan Tipton
SUSAN TIPTON
Lynn County Clerk

Exhibit A**Real Property Included in the
Staked Plains Energy Center Project Reinvestment Zone**

LEGAL DESCRIPTION: BEING APPROXIMATELY 234,222 ACRES OF LAND AND BEING ALL OF AND/OR ANY PORTIONS OF SECTIONS: 1, A-1456, 2, A-1459, 3, A-154, 4, A-588, 9, A-157, 10, A-586, 11, A-1457 AND 12, A-1461, BLOCK 10, E.L. & R.R. RR Co. SURVEY, 389, A-1489, 390, A-1518, 391, A-371, 392, A-1504, 395, A-165, 396, A-589, 397, A-1490, 398, A-1494, 399, A-1488, 400, A-1505, 401, A-193, 402, A-1063, 403, A-33, 404, 1513, 431, A-167 AND 432, A-1021, BLOCK 9, E.L. & R.R. RR Co. SURVEY, 437, A-56, 438, A-574, 439, A-205, 440, A-460, 440, A-1014, 441, A-191 AND 442, A-1012, BLOCK 3, E.L. & R.R. RR Co. SURVEY, 275, A-1492, 276, A-1483, 2, A-1518, 1359, A-1486 AND 1360, A-1511, E.L. & R.R. RR Co. SURVEY, 1331, A-338 AND 1332, A-961, D. & S.E. RR Co. SURVEY, 1, A-1068, BLOCK H, E.L. & R.R. RR Co. SURVEY, 1, A-132, 2, A-1295, 2, A-1170, 2, A-672, 2, A-1468, 2, A-1186, 2, A-1435, 49, A-176, 443, A-36, 444, A-1013, 445, A-35, 446, A-488, 447, A-38, 448, A-1447, 448, 787, 448, A-1183, 448, 1239, 449, A-44, 450, A-808, 450, A-1416, 450, A-1070, 450, A-1415, 451, A-45, 452, A-1425, 452, A-1496, 452, A-785, 452, A-STATE, 453, A-46, 454, A-1335, 454, A-1164, 454, A-1050, 455, A-47, 456, A-587, 457, A-43, 458, A-1236, 458, A-1232, 459, A-48, 460, A-805, 461, A-49, 462, A-717, 462, A-1159, 462, A-1051, 463, A-42, 464, A-1022, 464, A-841, 465, A-41, 466, A-843, 466, A-1332, 467, A-50, 468, A-758, 469, A-37, 471, A-23, 472, A-759, 472, A-1034, 472, A-1119, 473, A-22, 474, A-1030, 474, A-760, 476, A-1476, 476, A-722, 477, A-10, 478, A-724, 479, A-11, 480, A-1117, 480, A-849, 481, A-20, 482, A-846, 482, A-1083, 482, A-1128, 482, A-1106, 482, A-1108, 482, A-1221, 482, A-1266, 482, A-1079, 483, A-21, 485, A-39, 486, A-1145, 486, A-725, 486, A-1056, 490, A-757, 493, A-18, 494, A-850, 494, A-1408, 494, A-1172, 495, A-19, 496, A-1219, 496, A-851, 497, A-13, 498, A-1285, 498, A-820, 498, A-1258, 498, A-1264, 499, A-14, 500, A-818, 503, A-25, 504, A-560, 505, A-26, 506, A-723, 507, A-27, 508, A-954, 509, A-28, 1361, A-40, 1405, A-1484, 1406, A-1512, 1407, A-1058, 1408, A-1074, 1409, A-1059, 1410, A-608, 1411, A-9, 1412, A-606, 1415, A-1060, 1416, A-679, 1417, A-1061, 1418, A-1075, 1419, A-1485 AND 1420, A-1500, BLOCK 1, E.L. & R.R. RR Co. SURVEY, 1413, A-200, 1414, A-461, 1425, A-198, 1426, A-462, 1427, A-199 AND 1428, A-463, BLOCK 18, E.L. & R.R. RR Co. SURVEY, 501, A-67, 502, A-695, 502, A-1111, 502, 1122, 503, A-63, 504, A-1004, 504, A-989, 504, A-1003, 505, A-64, 506, A-938, 506, A-1072, 506, A-1557, 506, A-1169, 506, A-753, 507, A-66, 508, A-1185, 508, A-673, 515, A-70, 516, A-710, 517, A-71, 518, A-1311, 518, A-753, 518, 1255, 519, A-69, 520, A-792, 521, A-72, 522, A-793, 529, A-65, 530, A-1521, 530, A-1550, 530, A-1529 AND 530, A-709, BLOCK 1, G.C. & S.F. RR Co. SURVEY, 223, A-275 AND 224, A-547, BLOCK 2, G.B. & C.N.G. RR Co. SURVEY, 1, A-312, 2, A-533, 3, A-315, 4, A-534, 5, A-313, 9, A-316 AND 10, A-535, BLOCK 2, L. & S.V. RR Co. SURVEY, 433, A-57, BLOCK 3, JOHN H. GIBSON SURVEY, 434, A-727, 434, A-1005 AND 434, A-1127, JOHN H. GIBSON SURVEY, 1, A-806, 1, A-337 AND 1, A-1377, D. & S.E. RR Co. SURVEY, 99, A-341 AND 100, A-825, BLOCK 3, D. & S.E. RR Co. SURVEY, 101, A-124, 102, A-1314, 102, A-788 AND 102, A-1477, BLOCK 3, D. & W. RR Co. SURVEY, 103, A-171, 104, A-807 AND 104, A-1417, BLOCK 3, E.L. & R.R. RR Co.

SURVEY, 1362, A-1089, BLOCK 11, E.L. & R.R. RR Co. SURVEY, 404, A-1509, 406, A-1509, 551, A-89, 552, A-1095, 553, A-101, 554, A-1035, 559, A-86, 560, A-1071, 1421, A-1514, 1422, A-651, 1429, A-324 AND 1430, A-464, T.T. RR Co. SURVEY, 555, A-83, 556, A-502, 557, A-82 AND 558, A-557, T. & N.O. RR Co. SURVEY, 1323, A-1499, 1324, A-1503, 1365, A-1047, 1366, A-1096, 1367, A-1, 1368, A-1097, 1369, A-3, 1370, A-1087, 1371, A-2 AND 1372, A-1064, BLOCK 1, B.S. & F. SURVEY, 1321, A-322, 1322, A-1086, 1373, A-1073 AND 1374, A-1501, BLOCK 1, H. & O.B. RR Co. SURVEY, 561, A-81 AND 562, A-503, T. & N.O. RR Co. SURVEY, 601, A-268, 602, A-591, 603, A-269, 604, A-669, 605, A-68 AND 606, A-590, BLOCK 2, G.C. & S.F. RR Co. SURVEY, 527, A-204, 528, A-690, 528, A-1465, 557, A-192, 558, A-774, 558, A-1175, 559, A-55, 560, A-1309, 560, A-703, 560, A-1300, 560, A-1302 AND 560, A-1303, BLOCK 2, E.L. & R.R. RR Co. SURVEY, 301, A-53 AND 302, A-544, BLOCK 3, E.L. & R.R. RR Co. SURVEY, 303, A-73, 304, A-492, 305, A-76, 306, A-465, 309, A-75 AND 310, A-466, BLOCK 3, G.C. & S.F. RR Co. SURVEY, 307, A-282, 308, A-1330, 308, A-809 AND 308, A-1274, BLOCK 3, H. & O.B. RR Co. SURVEY, 201, A-109, 202, A-763, 203, A-102, 204, A-1410, 204, A-761, 204, A-1440, 205, A-91, 206, A-764, 207, A-97, 208, A-1331, 208, A-730, 208, A-1294, 208, A-1299, 209, A-92, 210, A-761, 210, A-1410, 210, A-732, 211, A-100, 212, A-762, 213, A-110, 214, A-1317, 214, A-1018 AND 214, A-735, BLOCK 4, T.T. RR Co. SURVEY, 1, A-544, 2, A-1375, 2, A-942, 2, A-1215, 3, A-151, 4, A-952, 4, A-1123, 5, A-142, 6, A-815, 6, A-1341, 7, A-152, 8, A-1208, 8, A-860, 8, A-1540, 8, A-1554, 9, A-153, 10, A-991, 10, A-1053, 10, A-733, 11, A-144, 12, A-1351, 12, A-1355, 12, A-1482, 12, A-861, 13, A-143, 14, A-795, 15, A-145, 16, A-1406, 16, A-1404, 16, A-731, 16, A-1405, 17, A-146, 18, A-736, 18, A-1273, 19, A-147, 20, A-737, 20, A-992, 20, A-1131, 21, A-148, 22, A-1353, 22, A-749, 22, A-1048, 23, A-149, 24, A-1139, 24, A-796, 24, A-1124, 25, A-266, 26, A-1346, 26, A-797, 26, A-1218, 27, A-219, 28, A-930, 35, A-222, 36, A-1467, 36, A-1545, 36, A-931, 37, A-223, 38, A-928, 39, 212, 40, A-901, 81, A-172, 82, A-506, 222, A-543 AND 1274, A-474, BLOCK 8, E.L. & R.R. RR Co. SURVEY, 405, A-288 AND 406, A-784, BLOCK 9, H.E. & W.T. RR Co. SURVEY, 410, A-827, BLOCK 9, E.L. & R.R. RR Co. SURVEY, 3, A-457, 221, A-134, 223, A-136, 224, A-545 AND 1273, A-1276, E.L. & R.R. RR Co. SURVEY, 27, A-177, 28, A-1126, 28, A-1436, 28, A-655, 41, A-259, 42, A-798, 42, A-1148 AND 42, 1147, BLOCK H, E.L. & R.R. RR Co. SURVEY, 39, A-296 AND 40, A-738, BLOCK 18, H.E. & W.T. RR Co. SURVEY, 563, A-8 AND 564, A-584, BROOKS & BURLESON SURVEY, 565, A-116, A.B. & M. SURVEY, 1, A-402, 2, A-964, 2, A-702 AND 2, A-1228, BLOCK Q, H.E. & W.T. RR Co. SURVEY, 3, A-133, 4, A-842, 4, A-1270 AND 4, A-1233, BLOCK Q, E.L. & R.R. RR Co. SURVEY, 1, A-321, BLOCK RT, R.T. CO. SURVEY, 1, A-1025, 1, A-1390, 1, A-1000, 1, 1032, 1, A-1376, BLOCK MH, S.N.M.C.D. SURVEY, 1, A-284, 2, A-1389, 2, A-1392, 2, A-1393, 2, A-1246, 2, A-1387, 2, A-1385, 2, A-681, 2, A-1382, 3, A-285, 4, A-1112, 4, A-694, 4, A-1324, 4, A-1356, 5, A-286, 6, A-680 AND 6, A-1379, BLOCK 1, H.E. & W.T. RR Co. SURVEY, 5, A-163, 6, A-687, 7, A-162, 8, A-648, 9, A-161, 16, A-854, 17, A-267 AND 18, A-688, BLOCK 7, E.L. & R.R. RR Co. SURVEY, 3, A-400 AND 4, A-646, BLOCK D20, G.W.T. & P. RR Co. SURVEY, 5, A-438 AND 6, A-647, BLOCK D20, W.T. RR Co. SURVEY, 23, A-401, 24, A-1008, 24, A-1527, 24, A-1357, 24, A-715, 24, A-1427 AND 24, A-1556, H.E. & W.T. RR Co. SURVEY, 12, A-1191, 12, A-979, 12, A-1100, 13, A-1301, 13, A-854, 14, A-1179, 14, A-1263, 14, A-1182, 14, A-812, 15, A-1305, 15, A-814, 15, A-1298, 15, A-1304, 16, A-996, 16, A-816, 16, A-1381, 16, A-STATE, 17, 1340, 17, A-1391, 17, A-1386, 17, A-1383 AND 18, A-1267, BLOCK D23, PUBLIC SCHOOL

LAND SURVEY, 1251, A-1272, 1252, A-650, 1257, A-1237, 1258, A-649, A.B. & M. SURVEY, 1, A-271, 2, A-1153, 2, A-697, 2, A-1297, 2, A-1155, 2, A-1154 AND 12, A-667, BLOCK L, G.W.T. & P. RR Co. SURVEY, 3, A-310, 4, A-1141, 4, A-1316, 4, A-660, 4, A-1313, 5, A-309, 6, A-1105, 6, 682 AND 6, 1394, BLOCK L, I. RR Co. SURVEY, 7, A-4, 8, A-626, 11, A-272, 15, A-6, 16, A-668, 259, A-122, 260, A-927, 260, A-1031, 261, A-120, 262, A-659, 263, A-121 AND 264, A-862, BLOCK L, B.S. & F. SURVEY, 17, A-439, 18, 1039, 18, A-1243, 18, A-899 AND 18, A-1167, BLOCK L, D. & S.E. RR Co. SURVEY, 1, A-1279 AND 2, A-456, JASPER HAYS SURVEY, 1263, A-1277, 1264, A-614, 1265, A-1241 AND 1266, A-615, JOHN H. GIBSON SURVEY, 1, A-60, 2, A-1265, 2, A-1259, 2, A-801, 2, A-1261, 13, A-61 AND 14, A-638, BLOCK J, G.W.T. & P. RR Co. SURVEY, 3, A-34, 4, A-625, 15, A-131, 16, A-844, 17, A-52, 18, A-800, 18, A-1203, 18, A-1033, 19, A-51, 20, A-800, 20, A-1528, 20, A-696, 20, A-1433 AND 20, A-1531, BLOCK J, E.L. & R.R. RR Co. SURVEY, 5, A-80 AND 6, A-628, BLOCK J, H. & W. SURVEY, 7, A-270 AND 8, A-639, JOHN H. GIBSON SURVEY, 9, A-119 AND 10, A-363, BLOCK J, B.S. & F. SURVEY, 11, A-115 AND 12, A-637, BLOCK J, A.C.H. & B. SURVEY, 1271, A-1271, 1272, A-612, 1272, A-1250 AND 1272, A-1315, A.B. & M. SURVEY, 9, A-1388, 10, A-1275, 12, A-1116, 13, A-306, 14, A-613, 14, A-1225, 15, A-261 AND 32, A-1322, BLOCK 24, H.E. & W.T. RR Co. SURVEY, 1, A-125, 2, A-1506, 3, A-597, 4, A-616, 5, A-127, 6, A-1336, 6, A-1319, 8, A-627, 9, A-126 AND 10, A-1115, BLOCK O, D. & W. RR Co. SURVEY, 7, A-605, BLOCK O, S. & M. SURVEY, 36, A-1326, 36, A-1325 AND 37, A-1296, BLOCK 24, C.A. JOPLIN SURVEY, AND 1, A-170 AND 2, A-642, BLOCK M, A.L. & R.R. RR Co. SURVEY, AND LEAGUES: 1, A-114, 3, A-112, AND 4, A-113, WILSON COUNTY SCHOOL LAND SURVEY, ALL LYING IN AND BEING SITUATED OUT OF LYNN COUNTY, TEXAS: SAID 234,222 ACRE TRACT BEING GENERALLY DESCRIBED AS FOLLOWS:

BEGINNING at a point at or near the intersection of the common line of Garza County, Texas and said Lynn County with the north line of Borden County, Texas for the southeast corner hereof and having an approximate Latitude and Longitude of 32.9611° and 101.5575°;

THENCE North 87°49'09" West a distance of 14800.40 feet along the common line of said Borden and Lynn Counties to a point for an ell corner hereof and having an approximate Latitude and Longitude of 32.9614° and 101.6057°;

THENCE North 02°01'50" East a distance of 26429.58 feet crossing said Section 9, A-157, Section 4, A-588, Section 396, A-589, Section 431, A-167 and Section 438, A-574 to a point at or near the common line of said Section 438 and Section 437, A-56 for an interior corner hereof and having an approximate Latitude and Longitude of 33.0341° and 101.6052°;

THENCE North 87°59'33" West a distance of 63533.34 feet generally along the south lines of said Section 437, Section 440, A-1014, Section 439, A-205, Section 434, A-1127 and A-1005, Section 101, A-124, Section 406, A-784, Section 405, A-288, Section 410, A-827, Section 17, A-146, Section 18, A-736, Section 19, A-147, Section 20, A-1131, A-992 and A-737, and Section 21, A-148 to a point at or near the common line of said Section 21 and Section 28, A-930 for an interior corner hereof and having an approximate Latitude and Longitude of 33.0348°, and 101.8125°;

THENCE South $01^{\circ}47'54''$ West a distance of 5291.17 feet crossing said Section 28 to a point at or near the south line of said Section 28 for an ell corner hereof;

THENCE North $88^{\circ}10'20''$ West a distance of 7130.11 feet generally along the south line of said Section 28 and Section 27, A-219 to a point at or near the common line of said Section 27 and Section 35, A-222 for an interior corner hereof;

THENCE South $01^{\circ}48'51''$ West a distance of 7150.57 feet crossing said Section 35 and Section 40, A-901 to a point for an ell corner hereof and having an approximate Latitude and Longitude of 33.0006° and 101.8358° ;

THENCE North $88^{\circ}01'41''$ West a distance of 17885.32 feet crossing said Section 40, Section 39, A-212, Section 38, A-928 and Section 27, A-177 to a point at or near the west line of said Section 27 for the southerly southwest corner hereof and having an approximate Latitude and Longitude of 33.0008° and 101.8941° ;

THENCE North $01^{\circ}23'15''$ East a distance of 2356.93 feet generally along the west line of said Section 27 and Section 28, A-1126 to a point at or near the northeast corner of Section 26, Block H, EL & RR RR Co. Survey, A-1423 for an interior corner of said Section 28 and hereof;

THENCE North $87^{\circ}43'53''$ West a distance of 226.05 feet generally along the common line of said Section 28 and 28 to a point at or near the westerly southwest corner of said Section 28 for an ell corner hereof;

THENCE North $01^{\circ}59'22''$ East a distance of 15849.85 feet generally along the west line of said Section 28, A-1126 and A-1436, Section 41, A-259 and Section 42, A-798 and A-1148 to a point at or near the northwest corner of said A-1148 and an ell corner hereof;

THENCE South $87^{\circ}43'16''$ East a distance of 102.02 feet generally along the north line of said A-1148 to a point at or near the southwest corner of said Section 49, A-176 for an interior corner hereof;

THENCE North $02^{\circ}23'40''$ East a distance of 31585.79 feet generally along the west line of said Section 49, Section 40, A-738, Section 39, A-296, Section 82, A-506, Section 10, A-535, and Section 3, A-315 to a point at or near the northwest corner of said Section 3 for an angle point hereof;

THENCE North $01^{\circ}45'26''$ East a distance of 15944.67 feet generally along the west line of said Section 4, A-534, Section 5, A-313 and Section 309, A-75 to a point at or near the northwest corner of said Section 309 for the westerly northwest corner hereof and having an approximate Latitude and Longitude of 33.1815° and 101.8936° ;

THENCE South $87^{\circ}40'52''$ East a distance of 21310.45 feet generally along the north line of said Section 309, Section 310, A-466, Section 565, A-116 and Section 563, A-8 to a point at or near

the northeast corner of said Section 563 for an ell corner hereof and having an approximate Latitude and Longitude of 33.1810° and 101.8239°;

THENCE South 01°51'15" West a distance of 10602.69 feet generally along the east line of said Section 563 and Section 564, A-584 to a point at or near the northeast corner of said Section 223, A-275 for an interior corner hereof;

THENCE South 87°40'11" East a distance of 5364.04 feet generally along the north line of said Section 224, A-547 to a point at or near the northeast corner of said Section 224 for an ell corner hereof;

THENCE South 01°39'20" West a distance of 10640.57 feet generally along the east line of said Section 224 and Section 304, A-492 to a point at or near the northeast corner of said Section 301, A-53 for an interior corner hereof;

THENCE South 87°55'57" East a distance of 10610.55 feet generally along the north line of said Section 490, A-757 and Section 205, A-91 to a point at or near the northwest corner of said Section 471, A-23 for an interior corner hereof;

THENCE North 01°57'21" East a distance of 21370.50 feet generally along the west line of said Section 469, A-37, Section 476, A-722 and A-1478, Section 483, A-21 and Section 493, A-18 to a point at or near the common corner of Section 491, Block 1, EL & RR RR Co. Survey, A-17 and said Section 500, A-818, Section 499, A-14 and Section 493, A-18 and an interior corner hereof and having an approximate Latitude and Longitude of 33.1810° and 101.7715°;

THENCE North 88°04'20" West a distance of 5327.73 feet generally along the south line of said Section 500 to a point at or near the southwest corner of said Section 500 for an ell corner hereof;

THENCE North 01°54'27" East a distance of 5329.35 feet generally along the west line of said Section 500 to a point at or near the northwest corner of said Section 500 for an angle point hereof;

THENCE North 17°47'07" East a distance of 11117.21 feet crossing said Section 503, A-25 and Section 509, A-28 to a point at or near the north line of said Section 509 for an ell corner hereof and having an approximate Latitude and Longitude of 33.2251° and 101.7788°;

THENCE South 87°59'55" East a distance of 18237.61 feet generally along the north line of said Section 509, Section 508, A-54, Section 507, A-27 and Section 1, A-321 to a point at or near the northwest corner of said Section 508, A-1185 for an interior corner hereof;

THENCE North 01°44'55" East a distance of 15867.28 feet generally along the west line of said Section 1, A-1032 and A-1025, Section 9, A-161 and Section 16, A-854 to a point at or near the southwest corner of said Section 3, A-400 for an interior corner hereof and having an approximate Latitude and Longitude of 33.2685° and 101.7192°;

THENCE North 88°12'26" West a distance of 15902.78 feet generally along the south line of said Section 4, A-646, Section 23, A-401 and Section 24, A-1556, A-715 and A-1357 to a point at or near the southwest corner of said A-1357 for an ell corner hereof;

THENCE North 02°21'57" East a distance of 7880.88 feet generally along the west line of said Section 24, A-1357 and A-1008 and Section 6, A-647 to a point at or near the northwest corner of said Section 6 for an angle point hereof and having an approximate Latitude and Longitude of 33.2902° and 101.7710°;

THENCE North 50°01'47" East a distance of 5127.04 feet crossing said Section 12, A-1191 and A-979, Section 18, A-1267 and League 3, A-112 to a point for an angle point hereof;

THENCE South 79°27'34" East a distance of 4085.72 feet crossing said League 3 to a point at or near the intersection of the common line of said League 3 and Section 18, A-1267 and U.S. Highway 87 for an angle point hereof;

THENCE North 44°39'15" East a distance of 13436.41 feet generally along said highway and crossing said League 3, and League 4, A-113 to a point for an interior corner hereof and having an approximate Latitude and Longitude of 33.3249° and 101.7153°;

THENCE North 01°35'45" East a distance of 25057.02 feet crossing said League 4, League 1, A-114, Section 2, A-642 and Section 32, A-1322 to a point at or near the common line of Lubbock County, Texas and said Lynn County for the northerly northwest corner hereof and having an approximate Latitude and Longitude of 33.3938° and 101.7155°;

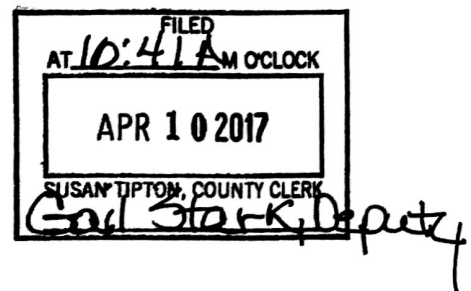
THENCE South 88°50'51" East a distance of 48454.80 feet generally along said common county line to a point at or near the common corner of Crosby County, Texas and said Garza, Lynn and Lubbock Counties for the northeast corner hereof and having an approximate Latitude and Longitude of 33.3951° and 101.5568°;

THENCE generally along the common line of said Garza and Lynn Counties the following five (5) calls:

1. South 01°47'10" West a distance of 50448.57 feet to a point for an angle point;
2. South 01°50'22" West a distance of 27318.21 feet to a point for an angle point;
3. South 01°43'50" West a distance of 48382.52 feet to a point for an angle point;
4. South 01°27'15" West a distance of 5315.79 feet to a point for an angle point;
5. South 01°39'09" West a distance of 26438.87 feet to the **POINT OF BEGINNING** and containing 234,222 acres of land, more or less.

Note: Bearings and distances shown hereon are NAD83, Texas North Central Zone, and coordinates shown hereon are WGS84 Latitude (North) and Longitude (West) and all are approximate based on GIS mapping. This description does

not constitute a boundary survey and is provided for reference purposes only.



**RESOLUTION AND ORDER ADOPTING GUIDELINES
AND CRITERIA FOR GRANTING PROPERTY TAX ABATEMENTS**

STATE OF TEXAS }
 }
COUNTY OF LYNN }

The Commissioners' Court of Lynn County, Texas, meeting in regular session on April 10, 2017, considered the following resolution:

WHEREAS, the Property Redevelopment and Tax Abatement Act (the "Act"), Chapter 312 of the Texas Tax Code, authorizes counties, cities, and other taxing units to provide temporary property tax abatements for limited periods of time as an inducement for the development or redevelopment of property; and

WHEREAS, the Act further requires that in order to become eligible to participate in tax abatements, a county or other taxing unit must (i) elect to become eligible to participate in property tax abatements and (ii) adopt guidelines and criteria for property tax abatements; and

WHEREAS, Lynn County, Texas, a "taxing unit" governed by the Act, had previously adopted guidelines and criteria for property tax abatements, but those guidelines have expired under Tax Code § 312.002(c) because they were adopted more than two years ago; and,

WHEREAS, the Commissioners' Court of Lynn County, Texas, desires to adopt new Guidelines and Criteria for property tax abatements to become effective as of the date of this resolution;

NOW, THEREFORE, BE IT ORDERED, by the Commissioner's Court of Lynn County, Texas, that:

- (1) Lynn County is eligible to participate in tax abatements; and further
- (2) the Guidelines and Criteria attached hereto as Exhibit A are hereby adopted by Lynn County to be effective as of the date of this resolution in accordance with the requirements of the Act.

The foregoing Resolution and Order was lawfully moved by Matt Woodley,
duly seconded by Don Blair, and duly adopted by the Lynn
County Commissioner's Court, the 10 day of April 2017.

Abstained
JUDGE MIKE BRADDOCK
County Judge

Matt Woodley
MATT WOODLEY
Commissioner Precinct 1

Don Blair
DON BLAIR
Commissioner Precinct 3

Abstained
JOHN HAWTHORNE
Commissioner Precinct 2

Larry Durham
LARRY DURHAM
Commissioner Precinct 4

ATTEST:

Susan Tipton
SUSAN TIPTON
Lynn County Clerk

Exhibit A

Guidelines and Criteria

GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENTS IN REINVESTMENT ZONES

Lynn County, Texas

I. PURPOSE

Lynn County, hereinafter referred to as "County" is committed to the promotion of quality development in all parts of the County and to improving the quality of life for its citizens. In order to help meet these goals, the County will consider recommending tax phase-in, which includes the designation of reinvestment zones, application for tax abatements and entering into tax abatement agreements, to stimulate growth and development.

It is the intent of the County that such incentives will be provided in accord with the procedures and criteria outlined in this document. However, nothing in these guidelines and criteria shall imply or suggest to be construed to imply or suggest that tax entities are under any obligation to provide any incentives to any applicant. All such applicants for tax phase-in incentives shall be considered on an individual basis for both the qualification for tax abatement and the amount of any tax abatement. The adoption of these guidelines and criteria shall not create any property, contract or other legal right in any person to have the governing body consider or grant a specific application or request for tax abatement.

Only that increase in the fair market value of the property directly resultant from the development, redevelopment, and improvement specified in the contract will be eligible for abatement, and then only to the extent that such increase exceeds the reduction in the fair market value of the other property of the Applicant located within the Lynn County reinvestment zone. All abatement contracts will be for a term no longer than allowed by law. Additionally, the Lynn County Commissioners Court reserves the right to negotiate a tax abatement agreement in order to compete favorably with other communities.

II. DEFINITIONS

The attached Glossary is a list of words with their definitions that are found in this document, and the Glossary is incorporated herein by reference.

III. GUIDELINES AND CRITERIA

In order to be eligible for designation as a reinvestment zone and receive tax abatement, the planned improvement as a minimum must meet the following:

- (a) Be an authorized Facility. A facility may be eligible for abatement if it is a(n):

Aquaculture/Agriculture Facility,
Distribution Center Facility,
Manufacturing Facility,
Office Building,
Regional Entertainment/Tourism Facility,
Research Facility,
Regional Service Facility,
Historic Building in designated area,
Wind Energy Facility
Solar Energy Facility or
Other Basic Industry

- (b) The project must be reasonably expected to have an increase in positive net economic benefit to Lynn County of at least \$1,000,000.00 over the life of the abatement, computed to include (but not limited to) new sustaining payroll and for capital improvement.

In consideration of the request for designation as a reinvestment zone and to receive tax abatement, the following factors will also be considered:

- (1) Jobs. The projected new jobs created including the number of jobs, the retention of existing jobs, the type of jobs, the average payroll, the total payroll and the number of local persons hired.
- (2) Fiscal Impact. The amount of real and personal property value that will be added to the tax roll for both eligible and ineligible property, the amount of direct sales tax that will be generated, the infrastructure improvements, by the County that will be required by the facility, the infrastructure improvements made by the facility, and the compatibility of the project.

- (3) Community Impact.

The pollution, if any, as well as other negative environmental impacts affecting the health and safety of the community that will be created by the project:

The revitalization of a depressed area;

The business opportunities of existing local vendors;

The alternative development possibilities for proposed site;

The impact on other taxing entities, including the use of municipal or county infrastructure; and/or

Whether the improvement is expected to solely or primarily have the effect of transferring employment from one part of Lynn County to another.

IV. ABATEMENT AUTHORIZED

- (a) **Authorized Date.** A facility may be eligible for tax abatement if it has applied for such abatement prior to the commencement of substantial construction; provided, that such facility meets the criteria granting tax abatement in reinvestment zones created in Lynn County pursuant to these Guidelines and Criteria for a period not to exceed ten years.
- (b) **Creation of New Value.** Abatement may only be granted for the additional value of eligible property improvements made subsequent to the filing of an application for tax abatement and specified in the abatement agreement between the County and the property owner or lessee (and lessor if required pursuant to IV (E)), subject to such limitations as the Guidelines and Criteria may require.
- (c) **New and Existing Facilities.** Abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion. If the modernization project includes facility replacement, the abated value shall be the value of the new unit(s) less the value of the old unit(s).
- (d) **Eligible Property.** Abatement may be extended to the value of the following: new, expanded, replaced or modernized buildings and structures, fixed machinery and equipment, site improvements plus that office space and related fixed improvements necessary to the operation and administration of the facility, and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code.
- (e) **Ineligible Property.** The following types of property shall be fully taxable and ineligible for abatement:
 - Land,
 - Animals,
 - Inventories,
 - Supplies,
 - Tools,
 - Furnishings and other forms of movable personal property,
 - Vehicles,
 - Vessels,
 - Aircraft,
 - Housing or residential property,
 - Fauna,
 - Flora,
 - Deferred Maintenance investments,
 - Property to be rented or leased except as provided in Part IV(f),

Any improvements including those to produce, store or distribute natural gas or fluids that are not integral to the operation of the facility,
 Property owned or used by the State of Texas or its political subdivision or by any organization owned, operated or directed by a political subdivision of the State of Texas.

- (f) Owned/Leased Facilities. If a leased facility is granted an abatement, the agreement shall be executed with the lessor and lessee.
- (g) Value and Term of Abatement. Abatement shall be granted effective with the January 1 valuation date immediately following the date of execution of the agreement or the qualifying facility in service date or whichever is later. The value of new eligible properties shall be abated according to the approved agreement between applicant and the governing body. The governing body, in its sole discretion, shall determine the amount of any abatement. The actual amount of abatement granted is in the sole discretion of the Lynn County Commissioner's Court, but shall not exceed a maximum abatement percentage of 100%.

The abatement may be extended through an initial agreement and a subsequent agreement as may be required to comply with state law regarding the term of the reinvestment zone.

- (h) Taxability. From the execution of the abatement contract to the end of the agreement period, taxes shall be payable as follows:
 - (1) The value of ineligible property as provided in Part IV(e) shall be fully taxable.
 - (2) The base year value of existing eligible property as determined each year shall be fully taxable.
 - (3) The additional value of new eligible property shall be taxable in the manner described in Part IV(g).

V. APPLICATION FOR TAX ABATEMENT

- (a) Any present or potential owner, assignee or lessee of taxable property in Lynn County may request the creation of a reinvestment zone and tax abatement by filing written request either with the County or applicable taxing entity. The completed Application must be accompanied by the payment of a Two Thousand dollar (\$2,000.00) non-refundable application fee for administrative costs associated with the processing of the tax abatement request. All checks in payment of the administrative fee shall be made payable to Lynn County. Notwithstanding anything in this Article V, the Commissioners' Court shall have the right to waive the requirement to file a written application, but in such event, the application fee shall not be waived.

- (b) The application shall consist of a completed written application form accompanied by:
- (1) A general description of the proposed use and the general nature and extent of the modernization, expansion or new improvements to be undertaken;
 - (2) A descriptive list of the improvements which will be part of the facility;
 - (3) A map and property description or a site plan;
 - (4) A time schedule for undertaking and completing the planned improvements;
 - (5) In the case of modernizing or replacing existing facilities in whole or in part, a statement of the assessed value of the facility, separately stated for real and personal property, shall be given for the tax year immediately preceding the application; and
 - (6) The estimated number of employees to be utilized both on a temporary and full time basis along with an estimated payroll for the period of abatement.
 - (7) The application form shall require financial current financial statement and most recent audit and other information as deemed appropriate for evaluating the financial capacity and other factors of the applicant.
- (c) Upon receipt of a completed application, the taxing entity receiving such application shall notify in writing the presiding officer of the legislative body of each affected jurisdiction. Before acting upon the application, the jurisdiction receiving such application shall through public hearings afford the applicant and the designated representative of any affected jurisdiction the opportunity to show cause why the abatement should or should not be granted. Notice of the public hearing shall be clearly identified on an agenda of the legislative body of the jurisdiction receiving such application to be posted at least seven (7) days prior to the hearing.
- (d) The jurisdiction receiving the application shall approve or disapprove the application for tax abatement within forty-five (45) days after receipt of the application. The presiding officer of the legislative body of the jurisdiction receiving such application shall notify the applicant of the approval or disapproval promptly thereafter.
- (e) A request for reinvestment zone for the purpose of abatement shall not, except pursuant to subsection (e), be granted if the jurisdiction receiving the application finds that the request for the abatement was filed after the commencement of

substantial construction, alteration, or installation of improvements related to a proposed modernization expansion or new facility.

- (f) Variance. Requests for variance from the provisions of subsections (a) through (e) of Part V may be made in written form to the presiding officer of the jurisdiction receiving the application. Such request shall include a complete description of the circumstances explaining why the applicant should be granted a variance. Approval of a request for variance requires a three-fourths (3/4) vote of the governing body of the affected jurisdiction as provided in State Statutes.

VI. PUBLIC HEARING

- (a) Should any affected jurisdiction be able to show cause in the public hearing why the granting of abatement will have a substantial adverse effect on its bonds, tax revenue, bond service incapacity or the provision of service for the bond, that showing shall be reason for the jurisdiction receiving the application to deny the granting of ad valorem tax abatement.
- (b) Neither a reinvestment zone nor an abatement shall be authorized if it is determined that:
 - (1) There would be a substantial adverse affect on the provision of a government service or tax base of an affected jurisdiction.
 - (2) The applicant has insufficient financial capacity.
 - (3) Planned or potential use of the property would constitute a hazard to public safety, health or morals.
 - (4) Planned or potential use of the property violates other governmental codes or laws.

VII. AGREEMENT

- (a) After approval of the tax abatement application, each affected jurisdiction shall formally pass a resolution and execute an agreement with the owner and /or lessee of the facility which shall include:
 - (1) Estimated value to be abated and the base year value.
 - (2) Percent of value to be abated each year as provided in Part IV(g) of these Guidelines and Criteria.
 - (3) The commencement date and the termination date of abatement.
 - (4) The proposed use of the facility, nature of construction, time schedule for undertaking and completing the planned improvements, map, property

description and improvements list as provided in Part V of these Guidelines and Criteria.

- (5) Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes recapture, administration and assignment as provided herein and other provisions that may be required for uniformity or by state law.
- (6) Amount of investment and/or average number of jobs on both a permanent and temporary basis, along with an estimated annual payroll for the period of abatement.
- (7) Said contract shall meet all of the requirements of Texas Tax Code Sec. 312 Et. Seq.
- (b) Such agreement shall be executed within thirty (30) days after the later of the date applicant has forwarded all necessary information to the jurisdiction receiving the application or the date of the approval of the application.
- (c) Each affected jurisdiction shall make its own determination of abatement which shall not bind any other affected jurisdiction.

VIII. RECAPTURE

- (a) In the event that the facility is completed and begins producing product or service, but subsequently discontinues producing product or service for any reason excepting fire, explosion or other casualty or accident or natural disaster for a period of more than one (1) year during the abatement period, then the abatement agreement shall terminate and so shall the abatement of taxes for the calendar year during which the agreement is terminated. The taxes otherwise abated for that calendar year shall be paid to each affected jurisdiction within the County within sixty (60) days from the date of termination.
- (b) Should the jurisdiction establishing a reinvestment zone and signing a tax abatement agreement determine that a company or individual is in default according to the terms and conditions of its agreement, the jurisdiction shall notify the company or individual in writing at the address stated in the agreement, and if such is not cured within sixty (60) days from the date of such notice ("Cure Period"), then the agreement shall be terminated. Further, it will be an automatic default under a tax abatement granted pursuant to these Guidelines and Criteria if the owner of the eligible property subject to the abatement is delinquent in paying any undisputed taxes to any taxing authority in Lynn County, Texas.
- (c) In the event that the company or individual:

- (1) Allows its ad valorem taxes owed the County or an affected jurisdiction to become delinquent and fails to timely and properly follow legal procedures for their protest and/or contest; or
- (2) Violates any of the terms and conditions of the abatement agreement and fails to cure same during the Cure Period;

The agreement shall be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within sixty (60) days of the termination.

IX. ADMINISTRATION

- (a) The Chief Appraiser of the Lynn County Appraisal District shall annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year the company or individual receiving abatement shall furnish the assessor with such information as may be necessary for abatement, including the number of new or retained employees associated with the facility. Once value has been established, the Chief Appraiser shall notify the affected jurisdictions which levy taxes on the amount of the assessment.
- (b) The agreement shall stipulate that employees and/or designated representatives of the jurisdiction establishing the reinvestment zone and entering into a tax abatement agreement will have access to the reinvestment zone during the term of the abatement to inspect the facility to determine if the terms and conditions of the agreement are being met. All inspections will be made only after the giving of twenty-four (24) hours prior notice and will only be conducted in such a manner as to not unreasonably interfere with the construction and/or operation of the facility. All inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.
- (c) Upon completion of construction the jurisdiction establishing the reinvestment zone and entering into a tax abatement agreement shall annually evaluate each facility and report possible violations of the contract and/or agreement to each affected jurisdiction.
- (d) All proprietary information acquired by an affected jurisdiction for purposes monitoring compliance with the terms and conditions of an abatement agreement shall be considered confidential.

X. ASSIGNMENT

- (a) Abatement may be transferred and assigned by the holder to a new owner or lessee of the same facility upon the approval by resolution of each affected jurisdiction, subject to the financial capacity of the assignee and provided that all conditions and obligations in the abatement agreement are guaranteed by the execution of a new contractual agreement with each affected jurisdiction.

- (b) The contractual agreement with the new owner or lessee shall not exceed the termination date of the abatement agreement with the original owner and/or lessee.
- (c) No assignment or transfer shall be approved if the parties to the existing agreement, the new owner or new lessee are liable to any affected jurisdiction for outstanding taxes or other obligations.
- (d) Approval shall not be unreasonably withheld.

XI. SUNSET PROVISION

- (a) These Guidelines and Criteria are effective upon the date of the adoption and will remain in force for two (2) years, unless amended by three quarters vote of the Commissioners Court of Lynn County, Texas, at which time all reinvestment zones and tax abatement contracts created pursuant hereto will be reviewed by each affected jurisdiction to determine whether the goals have been achieved. Based on that review, these Guidelines and Criteria may be modified, renewed or eliminated, providing that such actions shall not affect existing contracts.
- (b) These Guidelines and Criteria do not amend any existing Industrial District Contracts or agreements with the owners of real property in areas deserving of specific attention as agreed by the affected jurisdiction.
- (c) Prior to the date for review, as defined above, these Guidelines and Criteria may be modified by a two-thirds (2/3) vote of the affected taxing authorities, as provided for under the laws of the State of Texas.

XII. SEVERABILITY AND LIMITATIONS

- (a) In the event that any section, clause, sentence, paragraph or any part of these Guidelines and Criteria shall for any reason, be adjudged by any court of competent jurisdiction to be invalid, such invalidity shall not affect, impair, or invalidate the remainder of these Guidelines and Criteria.
- (b) Property that is in a reinvestment zone that is owned or leased by the following cannot benefit from a tax abatement:
 - (1) A member of the governing body of a municipality or by a member of a planning board or commission of the municipality; or
 - (2) A member of the commissioner's court or a member of a planning board or commission of the County is excluded from property tax abatement.
- (c) If these Guidelines and Criteria have omitted any mandatory requirements of the applicable tax abatement laws of the State of Texas, then such requirements are hereby incorporated as a part of this Guideline Statement.

GLOSSARY

- (a) “Abatement” means the full or partial exemption from ad valorem taxes of certain real property in a reinvestment zone designated by the County or a city for economic development purposes.
- (b) “Aquaculture/Agriculture Facility” means building, structures and major earth structure improvements, including fixed machinery and equipment, the primary purpose of which is of food and/or fiber products in commercially marketable quantities.
- (c) “Affected Jurisdiction” means Lynn County and any municipality, or school district, the majority of which is located in Lynn County that levies ad valorem taxes upon and/or provides services to property located within the proposed or existing reinvestment zone designated by Lynn County or any municipality.
- (d) “Agreement” means a contractual agreement between a property owner and/or lessee and the affected jurisdiction for the purpose of tax abatement.
- (e) “Base year value” means the assessed value of eligible property on January 1 preceding the execution of the agreement plus the agreed upon value of eligible property improvements made after January 1 but before the filing of an application for tax abatement.
- (f) “Deferred maintenance” means improvements necessary for continued operations which do not improve productivity or alter the process of technology.
- (g) “Distribution Center Facility” means building and structures, including machinery and equipment, used or to be used primarily to receive, store, service or distribute goods or materials owned by the facility, from which a majority of revenue generated by activity at the facility are derived from outside of Lynn County.
- (h) “Expansion” means the addition of buildings, structures, machinery or equipment for purposes of increasing production capacity.
- (i) “Facility” means property improvements completed or in the process of construction which together comprise an integral whole.
- (j) “Manufacturing Facility” means buildings and structures, including machinery and equipment, the primary purpose of which is or will be the manufacture of tangible goods or materials or the processing of such goods or materials by physical or chemical change.

- (k) "Modernization" means the upgrading and or replacement of existing facilities which increases the productive input or output, updates the technology or substantially lowers the unit cost of the operation. Modernization may result from the construction, alteration or installation of buildings, structures, fixed machinery or equipment. It shall not be for the purpose of reconditioning, refurbishing or repairing.
- (l) "New Facility" means improvements to real estate previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.
- (m) "New Jobs" means a newly created employment position on a full-time permanent basis. Two or more part-time permanent employees totaling an average of not less than 40 hours per week may be considered as one full-time permanent employee.
- (n) "Office Building" means a new office building.
- (o) "Other Basic Industry" means buildings and structures, including fixed machinery and equipment not elsewhere described, used or to be used for the production of products or services which serve a market primarily outside the County and results in the creation of new permanent jobs and new wealth in the County.
- (p) "Regional Entertainment/Tourism Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide entertainment and/or tourism related services, from which a majority of revenues generated by activity at the facility are derived from outside Lynn County.
- (q) "Research Facility" means buildings and structures, including fixed machinery and equipment, used or to be used primarily for research or experimentation to improve or develop new tangible goods or materials or to improve or develop the production process thereto.
- (r) "Regional Service Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide a service from which a majority of revenues generated by activity at the facility are derived from outside Lynn County.
- (s) "Wind Energy Facility" means buildings and structures, including but not limited to wind energy generating turbines, electric transmission lines, electric power substations, electrical gathering equipment, communications systems and roads, fixed machinery and equipment, used or to be used to provide electrical energy.

